Subject: Collection of sales tax tokens

MacCallum, C.V.

[Melrose, MA]

1937

823 Main St.
Melrose, Mass.
Sept. 21, 1937

American Numismatic Society
Broadway & 156th St.
New York, N. Y.

Gentlemen,

I am trying to get together a complete collection of Sales Tax tokens. As these are of recent origin I feel it should not be impossible to get them all. However, I find I am very much in the dark and am writing you in the hope you would be kind enough to furnish me with the complete list. I happened to read, after I had my collection started, that your society had the complete set.

Out of a list sent me by the Department of Domestic & Foreign Commerce I wrote

the Tax Collector of eleven states asking how I could obtain specimens. Some states sent them without charge, some charged a small fee and others didn't reply at all. Two states listed claimed they never had tokens. Would appreciate a suggestion as to a better way to go about this if you have any to make.

I have only recently gone in for coin collecting but am a very enthusiastic amateur.

I thank you kindly for any help you may give me.

Very truly yours,

C. V. MacCallum

C. V. MACCALLUM

Sept. 23, 1937

Mr. C. V. MacCallum,
823 Main Street,
Melrose, Mass.

Dear Sir:

We have been collecting sales tax tokens but have not had time to go after them especially. There are many we do not have. There are also quite a number issued by towns or various companies such as ice companies, etc. so that you might have heard of sales tax tokens in a certain state but none were issued by the state.

We have made no list as yet of those we have and as I am leaving this noon for about a week, will not have time to compile a list. Will try to do it for you on my return.

In the meantime could you draw up a list of those you have.

Very truly yours,

Curator

HW ks

823 Main Street
Melrose, Mass.
Sept. 29, 1937

The American Numismatic Society
Broadway Between 155th and 156th sts. N.Y.
Howland Wood, Curator

Dear Mr. Wood,

In answer to your very friendly letter of Sept. 23rd am enclosing list of sales tax tokens collected to date. The list is discouraging meagre though I have put considerable time and effort into it. Even though I enclosed self-addressed stamped envelopes, in writing tax collectors, have failed to answer altogether.

Perhaps you could suggest a reliable dealer in these items where they may be purchased reasonably.

I have a very small cabinet of coins and very little money to put into my hobby, however, myself and eleven year old daughter get a great deal of pleasure out of it.

If your society issues a regular ~~numismatic~~ collection publication available to non-members I would consider subscribing to it.

Very truly yours,

C. V. Mac Callum

List of sales tax tokens on hand

Oklahoma - 5 mill - brass - perforated
" - 1 " - aluminum - "

Missouri - 5 mill - aluminum - perforated
" - 1 " - " - plain
" - 1 " Bottle cap - paper

New Mexico 5 " copper - plain
" 1 " aluminum - "

Washington - Tax token on purchase of 10 cents or less. aluminum - perforated

Moline Ill. 1/4 cent - aluminum - Type #1
" " " " - " - " #2
" " " " - Brass - " #3

Rock Island, Ill 1/4 cent - aluminum - Type #1
" " " " " - " " #2
" " " " " - Brass - " #3

Ohio - Paper receipts denominations 1-2-3 cents

Ligonier Indiana - Wooden nickel and dime
(This oddity not sales tax)

La Salle Ill 1/4c. copper.

Illinois 1½ mills round. Best made them change other therefore they made them square. both al.

Washington cardboard.

Colorado square tubes. al. 1/5th ¢

" round tubes 2 ¢

Missouri. cardboard 1 mill 1 mills

Kentucky arctic Sch. Louisville, 1 ¢ purchase

10 " "

Louisiana 1c Lottery Tax al

5c " " " Br

Kansas 2 ¢ round al.

Utah al round 1 ¢

" " 5 Carper

Charleston Ill. 1/4c Br.

Monroe Ill. 1/4 ¢ cardboard

Mississippi 1 c al round

1 c Br "

White Dog Tavern. 5 ¢ cardboard do not know the state

Oct. 6, 1937

Mr. C. V. MacCallum,
823 Main St.,
Melrose, Mass.

Dear Mr. MacCallum:

Your second letter at hand giving the list of the sales tax tokens which you have. I have gone through this list and note the only ones you have that we do not have are the five and one mil in aluminum from Missouri. We have a number of varieties of the bottle cap pieces. Here are those we have that you do not have:

La Salle, Ill. 1/4¢ copper.
Charleston, Ill. 1/4¢ brass.
Momenc, Ill. 1/4¢ cardboard.
Illinois State. 1-1/4 mils round. (The Government made them change the shape; therefore the second issue was square. both in aluminum).
Washington State. Cardboard.
Colorado. Square holed aluminum 1/5¢.
Colorado. Round holed, aluminum, 2¢.
The Missouri cardboard ones came with plain backs and inscription on the backs and are for 1 and 5 mils.
Louisville, Ky. Artic Ice Co., 5¢ purchase; 10¢ purchase.
Louisiana. 1¢ aluminum, luxury tax; 5¢ brass, luxury tax.
Kansas. 2¢ round aluminum.
Utah. 1¢ round aluminum.
Mississippi. 1¢ round aluminum; 5¢ round brass.
White Log Taverns. 5¢ cardboard. (Do not know the name of the state).

I know of no dealer that specializes in these or in fact has any for sale, though probably many dealers have one or two.

There are two numismatic publications in this country; the Numismatist, published by the American Numismatic Association, application blank for which I am enclosing, and the Coin Collector's Journal, issued by the Scott Stamp & Coin Co., 1 W. 47th St., New York City, a sample copy of which I am sending you. Our own organization is really for the more advanced collector and the specialist. Dues are $5.00 a year.

I am enclosing with my compliments a Colorado and an Illinois token.

Very truly yours,

Curator

HW ks
encl.

823 Main Street
Melrose, Mass.
Oct. 18, 1931.

Mr. Howland Wood, Curator
The Am. Numismatic Society

Dear Mr. Wood,

Your letter of Oct. 6th received and please accept my thanks for the Colorado and Illinois tokens. I have since received the 2 cent Colorado token.

I have some letters out now that may unearth something not in your list. If so I shall be happy to pass the information on.

Sincerely yours,

C. C. MacCallum